

House Bill 248

By: Representatives McCall of the 30th, Roberts of the 154th, Royal of the 171st, Floyd of the 147th, Channell of the 116th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption for a limited period of time from state sales and use tax only regarding the sale or use of liquefied petroleum gas or other fuel used in dairy production by family owned qualified farm products producers; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by adding a new paragraph immediately following paragraph (49.1), to be designated paragraph (49.2), to read as follows:

"(49.2)(A) From July 1, 2007, until June 30, 2009, the sale or use of liquefied petroleum gas or other fuel used in dairy production by family owned qualified farm products producers.

(B) The exemption provided for in subparagraph (A) of this paragraph shall not apply to any local sales and use tax levied or imposed at any time.

(C) For the purposes of this paragraph, the term:

(i) 'Family owned qualified farm products producer' shall have the same meaning as specified in paragraph (2) of subsection (a) of Code Section 48-5-41.1.

(ii) 'Local sales and use tax' shall mean any sales tax, use tax, or local sales and use tax which is levied and imposed in an area consisting of less than the entire state, however authorized, including, but not limited to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or pursuant to Article 2 of this chapter; by or pursuant to Article 2A of this chapter; by or pursuant to Part 1 of

1 Article 3 of this chapter; by or pursuant to Part 2 of Article 3 of this chapter; and by
2 or pursuant to Article 4 of this chapter;"

3 **SECTION 2.**

4 This Act shall become effective on July 1, 2007.

5 **SECTION 3.**

6 All laws and parts of laws in conflict with this Act are repealed.